

[REDACTED]

[REDACTED]

We are making our ruling on the basis that you have not established that your owner-member is maintaining a posture that is compatible with the inurement proscription of section 1.501(c)(9)-4(a) of the Income Tax Regulations, and section 501(c)(9) of the Code.

If you have any questions concerning the reasons for this ruling, please contact the person whose name and telephone number appear in the heading of this letter. You should address

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[REDACTED]

questions concerning the filing of returns to your key District Director.

Sincerely,

[REDACTED]

[REDACTED]